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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 400/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing
Counsel with Mr Akshat Singh, Jr
Standing Counsel.

versus

INDIA INTERNATIONAL CENTRE

..... Respondent

Through: None

+ **ITA 402/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing
Counsel with Mr Akshat Singh, Jr
Standing Counsel.

versus

INDIA INTERNATIONAL CENTRE

..... Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **26.07.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

CM Nos. 37492-93/2023 in ITA 400/2023

CM Nos. 37499-500/2023 in ITA 402/2023 [Applications filed on behalf

**of the appellant/revenue seeking condonation of delay of 94 days in filing
and 243 days in re-filing the appeals]**

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1. The above-captioned appeals concern Assessment Year (AY) 2013-14 [ITA 400/2023] and AY 2014-15 [ITA 402/2023].
2. Although the Division Bench of this court in the assessee's case i.e., in ITA No. 300/2018, titled *CIT vs India International Centre* via order dated 14.03.2018 has refused to entertain the appeal on the ground that no substantial questions of law arose for its consideration, Mr Abhishek Maratha, learned senior standing counsel, who appears for appellant, seeks to reagitate the point in view of the judgment rendered by the Supreme Court in *Assistant Commissioner of Income Tax-Exemption vs Ahmedabad Urban Development Authority*, 2022 INSC 1112.
3. The core issue which arises for consideration is whether the activities carried out by the respondent/assessee fall within the ambit of the proviso appended to Section 2(15) of the Income Tax Act, 1961[in short, "the Act"].
4. We are told that a Special Leave Petition (SLP) was filed against the aforementioned order dated 14.03.2018 which was, ultimately, withdrawn on account of low tax effect.
5. Accordingly, issue notice to the respondent/assessee via all modes including email, for the moment, confined to the applications for condonation of delay in filing and re-filing the appeals.
6. List the matter on 08.02.2024.
7. In the meanwhile, counsel for the parties will file written submissions in the matters, not exceeding three pages each, at least five days before the next date of hearing.
8. It is made clear that in case delay is condoned, the appeals will be taken up for hearing.

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9. A copy of this order will accompany the notice that will be issued to the respondents/assessee.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 26, 2023/as

Click here to check corrigendum, if any

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